**375.** In ten cases, there were arrears of Rs. 96,769 of which only Rs. 7,804 were collected leaving a balance of Rs. 88,965-2-0.

**376.** An additional demand of Rs. 40,609 was made under Rule 26, in cases where the tax had been short-levied. Security deposit from the dealers required under Rule 8, by the department was Rs. 78,916.

## (vi) Stamps.

**377.** The total revenue from stamps under all heads amounted to Rs. 54,90,493 and the expenditure incurred was Rs. 1,76,855. The net revenue during the year was Rs. 53,13,638. There has been an increase in revenue during the year owing to heavy sale of stamps on account of heavy number of documents registered in the several registering offices of the State particularly during the last quarter of the year. The increase in revenue is to a certain extent due to the anticipated enhancement of Stamp Duty from 1st April 1954 by public and also to additional revenue derived from Bellary District which formed a part of Mysore State from 1st October 1953.

Institution Fees in Pauper Suits.

**378.** The amount outstanding recovery at the beginning of the year under this head was Rs. 2,49,017. A sum of Rs. 64,234 was awarded as fees by the several Sub-Courts during the year bringing the total to Rs. 3,13,251. A sum of Rs. 25,367 was recovered and a sum of Rs. 11,093 was remitted as irrecoverable during the year. The year closed with a balance of Rs. 2,76,790.

Important measures undertaken.

**379.** The rates of Stamp Duty on certain instruments were enhanced from 1st April 1954 by the Mysore Stamp (Amendment) Act, 1954 (The Mysore Act No. II of 1954) amending the Mysore Stamp Act, 1900.

**380.** The rates of Court fees on certain articles of Schedule II to the Mysore Court Fees Act, 1900 were also enhanced with effect from 1st April 1954 by the Mysore Court Fees (Amendment) Act, 1954 (The Mysore Act No. 9 of 1954).

**381.** The Mysore Amusements Tax Act, 1932 was extended to the area comprised within the following Town

REVENUE AND FINANCE

Municipalities from the dates noted against them during the year:—

(*a*) Bagepalli, Goribidnur, Malur and Saligrama from 15th May 1953.

(*b*) Krishnarajpet from 10th September 1953.

(*c*) Kanakapura from 15th October 1953.

(*d*) Maddur and Nagamangala from 20th October 1953.

**382.** The levy of the Municipal transfer duty at one per cent on transfers of immoveable property has been sanctioned by Government within the limit of sixteen Town Municipalities.

**383.** The territory of Bellary District comprising of seven taluks was added to the State of Mysore from 1st October 1953.

**384.** The raising of the maximum limit of sale of General and Court-fee stamps through the licensed vendors and co-operative societies vending stamps was sanctioned in April 1953.

**385.** The raising of the rates of discount that is being paid to the vendors was also sanctioned.